

Exhibit A

S. Donald Friedman

40 Fifth Avenue
New York, NY 10011

212.995.2662 P

212.995.0022 F

don.friedman@geninvestors.com

Irving H. Picard, Esq.
Trustee for Bernard L. Madoff Investment Securities LLC
Claims Processing Center
2100 McKinney Ave., Suite 800
Dallas, TX 75201

June 29th, 2009

Dear Mr. Picard,

I am writing to you regarding our investments with Bernard L. Madoff Securities.

I have been investing with Bernard L. Madoff more than 30 years. As you can see from the attached info, during that time I invested substantial sums with him.

As the attached CV chronicles, I have had a long and wonderful career as a commercial real estate broker. I put the earnings of my life's work with Bernie Madoff and believed, until December 11th, 2009, that I had provided for my wife and children in a meaningful way. Over the years, earnings from my commissions, the sale of my firm and financings of various properties I have owned all went to Bernard L. Madoff Investment Securities.

Now, I am 77 years old and I am destitute. We are living on Social Security, and generous loans from friends. We will have to sell our homes because, as mentioned above, we invested the mortgage proceeds with Bernie.

We will then have precious little to support us for the rest of our lives. Our only hope of a slightly better outcome is if we were to receive payment on the applications enclosed here with from SIPC funds.

I cannot find meaningful work. I am running out of friends who can help us. The sale of our properties is mired in the poor sales market that exists. If our claims are not accepted and paid, what are we to do?

Sincerely,

A handwritten signature in black ink, appearing to read "S. Donald Friedman". The signature is fluid and cursive, with a large loop at the beginning and a long horizontal stroke extending to the right.

S. Donald Friedman

Curriculum Vitae
S. DONALD FRIEDMAN

For more than 45 years, S. Donald Friedman has been a leading New York City commercial real estate broker, and, for most of this period, an owner of the prominent commercial real estate brokerage firm with which he has been associated.

For his entire professional life, his income has been derived almost exclusively from commissions generated by his brokerage activities and those of the firms in which he has been a principal.

Professional History

2006-present	General Investors Corp. – Founder, Principal Shareholder, CEO
2003-2006	The Carl Marks Consulting Group – Consultant
2000-2003	Edward S. Gordon Company – Managing Director
1964-1999	Huberth & Huberth, Inc. then Huberth & Peters, Inc. – Director, Senior Executive Vice President and 3 rd largest shareholder
1962-1964	Brevoort Associates -- Principal
1960-1962	Cushman & Wakefield, Inc. -- Leasing-broker-in-training

Professional Recognition

The Real Estate Board of New York has twice recognized Mr. Friedman with its Most Ingenious Deal of the Year Award, the commercial brokerage industry's most prestigious and coveted honor – in 1980 and 1985.

Professional Service

REBNY Ethics and Professional Practices Committee 1975–present
REBNY Arbitration Committee 1975–1988
REBNY Times Square, Plaza District, and Grand Central Rental Conditions Committees
1972-1986
American Arbitration Association

Selected Tenant/Clients

Mr. Friedman has represented hundreds of tenants, including

Major corporations:

American Airlines
Avon
Bantam Doubleday Dell
BBDO
Christie's
Coca-Cola
Columbia Pictures
Equitable Life

General Mills
ITT
Stillwater Capital Corp.
TransWorld Airlines
United Artists/MGM

Banks:

Brooklyn Savings Bank
Chase Manhattan Bank
Crossland Savings Bank
East New York Savings Bank
Franklin National Bank
Fulton Savings Bank

Law firms:

Aranow Brodsky Einhorn & Dann
Clarence S. Barasch
Lionel A. Barasch
Davis & Gilbert
Kaye Scholer
Reavis & McGrath

Selected Owners/Developers

He has worked with these major owners and developers:

Hiro Real Estate Co.
Mendik Realty
Olympia & York
Peter J. Sharp
Rudin Management
Sam Minskoff & Sons
Silverstein Properties
Tishman Speyer Properties
United Nations Development Corporation
Uris Buildings Corp.
Vornado Realty Trust

Education

University of Pennsylvania, A.B. with honors in Sociology -- 1954

Personal

Former President for five years and Member of the Board of Directors for seven years of the 1165
Fifth Avenue cooperative

Founder and Chairman Emeritus of the Board of the Israel Cancer Research Fund

Resident of Manhattan and Bridgehampton, NY

CUSTOMER CLAIM

Claim Number _____

Date Received _____

BERNARD L. MADOFF INVESTMENT SECURITIES LLC

In Liquidation

DECEMBER 11, 2008

Irving H. Picard, Esq.
Trustee for Bernard L. Madoff Investment Securities LLC
Claims Processing Center
2100 McKinney Ave., Suite 800
Dallas, TX 75201

Provide your office and home telephone no.

OFFICE: _____

HOME: 212-995-2662

Taxpayer I.D. Number (Social Security No.)



1F0114

S DONALD FRIEDMAN
40 FIFTH AVENUE APT #42A
NEW YORK, NY 10011

IRA Account

(If incorrect, please change)

NOTE: BEFORE COMPLETING THIS CLAIM FORM, BE SURE TO READ CAREFULLY THE ACCOMPANYING INSTRUCTION SHEET. A SEPARATE CLAIM FORM SHOULD BE FILED FOR EACH ACCOUNT AND, TO RECEIVE THE FULL PROTECTION AFFORDED UNDER SIPA, ALL CUSTOMER CLAIMS MUST BE RECEIVED BY THE TRUSTEE ON OR BEFORE March 4, 2009. CLAIMS RECEIVED AFTER THAT DATE, BUT ON OR BEFORE July 2, 2009, WILL BE SUBJECT TO DELAYED PROCESSING AND TO BEING SATISFIED ON TERMS LESS FAVORABLE TO THE CLAIMANT. PLEASE SEND YOUR CLAIM FORM BY CERTIFIED MAIL - RETURN RECEIPT REQUESTED.

1. Claim for money balances as of **December 11, 2008**:

a. The Broker owes me a Credit (Cr.) Balance of

\$ 4,195,407.35

b. I owe the Broker a Debit (Dr.) Balance of

\$ —

- c. If you wish to repay the Debit Balance, please insert the amount you wish to repay and attach a check payable to "Irving H. Picard, Esq., Trustee for Bernard L. Madoff Investment Securities LLC." If you wish to make a payment, **it must be enclosed** with this claim form. \$ _____

d. If balance is zero, insert "None."

2. Claim for securities as of **December 11, 2008**:

PLEASE DO NOT CLAIM ANY SECURITIES YOU HAVE IN YOUR POSSESSION.

	YES	NO
a. The Broker owes me securities	✓	
b. I owe the Broker securities		✓
c. If yes to either, please list below:		

See Attached Statement

Number of Shares or
Face Amount of Bonds

Date of Transaction (trade date)	Name of Security	The Broker Owes Me (Long)	I Owe the Broker (Short)

Proper documentation can speed the review, allowance and satisfaction of your claim and shorten the time required to deliver your securities and cash to you. Please enclose, if possible, copies of your last account statement and purchase or sale confirmations and checks which relate to the securities or cash you claim, and any other documentation, such as correspondence, which you believe will be of assistance in processing your claim. In particular, you should provide all documentation (such as cancelled checks, receipts from the Debtor, proof of wire transfers, etc.) of your deposits of cash or securities with the Debtor from as far back as you have documentation. You should also provide all documentation or

information regarding any withdrawals you have ever made or payments received from the Debtor.

See Attached Statement

Please explain any differences between the securities or cash claimed and the cash balance and securities positions on your last account statement. If, at any time, you complained in writing about the handling of your account to any person or entity or regulatory authority, and the complaint relates to the cash and/or securities that you are now seeking, please be sure to provide with your claim copies of the complaint and all related correspondence, as well as copies of any replies that you received.

PLEASE CHECK THE APPROPRIATE ANSWER FOR ITEMS 3 THROUGH 9.

NOTE: IF "YES" IS MARKED ON ANY ITEM, PROVIDE A DETAILED EXPLANATION ON A SIGNED ATTACHMENT. IF SUFFICIENT DETAILS ARE NOT PROVIDED, THIS CLAIM FORM WILL BE RETURNED FOR YOUR COMPLETION.

	<u>YES</u>	<u>NO</u>
3. Has there been any change in your account since December 11, 2008? If so, please explain.	_____	<u>X</u>
4. Are you or were you a director, officer, partner, shareholder, lender to or capital contributor of the broker?	_____	<u>X</u>
5. Are or were you a person who, directly or indirectly and through agreement or otherwise, exercised or had the power to exercise a controlling influence over the management or policies of the broker?	_____	<u>X</u>
6. Are you related to, or do you have any business venture with, any of the persons specified in "4" above, or any employee or other person associated in any way with the broker? If so, give name(s)	_____	<u>X</u>
7. Is this claim being filed by or on behalf of a broker or dealer or a bank? If so, provide documentation with respect to each public customer on whose behalf you are claiming.	_____	<u>X</u>
8. Have you ever given any discretionary authority to any person to execute securities transactions with or through the broker on your behalf? Give names, addresses and phone numbers.	_____	<u>X</u>

9. Have you or any member of your family ever filed a claim under the Securities Investor Protection Act of 1970? if so, give name of that broker. _____ X

Please list the full name and address of anyone assisting you in the preparation of this claim form: _____

If you cannot compute the amount of your claim, you may file an estimated claim. In that case, please indicate your claim is an estimated claim.

IT IS A VIOLATION OF FEDERAL LAW TO FILE A FRAUDULENT CLAIM. CONVICTION CAN RESULT IN A FINE OF NOT MORE THAN \$50,000 OR IMPRISONMENT FOR NOT MORE THAN FIVE YEARS OR BOTH.

THE FOREGOING CLAIM IS TRUE AND ACCURATE TO THE BEST OF MY INFORMATION AND BELIEF.

Date 6/28/2009

Signature _____

Date _____

Signature _____

(If ownership of the account is shared, all must sign above. Give each owner's name, address, phone number, and extent of ownership on a signed separate sheet. If other than a personal account, e.g., corporate, trustee, custodian, etc., also state your capacity and authority. Please supply the trust agreement or other proof of authority.)

**This customer claim form must be completed and mailed promptly,
together with supporting documentation, etc. to:**

Irving H. Picard, Esq.,
Trustee for Bernard L. Madoff Investment Securities LLC
Claims Processing Center
2100 McKinney Ave., Suite 800
Dallas, TX 75201

Attachment to SIPC Claim Form for
S. Donald Friedman IRA
Account 1F0114

Deposits and Withdrawals

I do not have records confirming deposits and withdrawals from the account so the following is an estimate.

Around February, 1990, I deposited approximately 499,668.58 into the account. Attached is a letter from Vanguard showing a distribution to me of that amount.

Since this was an IRA Account, I did not make any withdrawals until late 2002 or early 2003, when I reached age 70.5 and started taking from the account the minimum required IRA distributions.

I do not have records showing exactly what I took out, but believe it was in excess of the amount deposited.



P.O. Box 2900
Valley Forge, PA 19482-2900

www.vanguard.com

June 22, 2009

S. DONALD FRIEDMAN
40 5TH AVE
NEW YORK NY 10011-8843

RE: Huberth & Peters Inc.
Plan Number:

Dear Mr. Friedman:

Thank you for contacting Vanguard regarding your retirement account. Listed below are the distributions from your account:

Date		
February 9, 1990	1 st distribution	\$499,668.58
November 28, 1990	2 nd distribution	\$1,480.75
January 7, 1991	3 rd distribution	\$61.14
	Total distributions	\$501,210.47

If you have additional questions, please call Vanguard at 800-523-1188 and enter your four-digit VOICE PIN. Associates are available Monday through Friday from 8:30 a.m. to 9 p.m., Eastern time. We will be pleased to assist you.

Sincerely,

Participant Services
Vanguard



BERNARD L. MADOFF
INVESTMENT SECURITIES LLC
New York ☐ London

****DUPLICATE** FOR ACCOUNT NTC & CO.**
S DONALD FRIEDMAN

885 Third Avenue
New York, NY 10022
(212) 230-2424
800 334-1343
Fax (212) 838-4061

Affiliated with
Madoff Securities International Limited
12 Berkeley Street
Mayfair, London W1J 8DT
Tel 020 7493 6222

40 FIFTH AVENUE APT #42A
NEW YORK NY 10011

YOUR ACCOUNT NUMBER
1-F0114-3-0

PERIOD ENDING
11/30/08

PAGE
1

YOUR TAX PAYER IDENTIFICATION NUMBER

DATE	BOUGHT RECEIVED	SOLD DELIVERED	TRN	DESCRIPTION	PRICE OR SYMBOL	AMOUNT DEBITED TO YOUR ACCOUNT	AMOUNT CREDITED TO YOUR ACCOUNT
11/03				BALANCE FORWARD		259,299.84	
11/03				CHECK FIDELITY SPARTAN U S TREASURY MONEY MARKET DIV 11/03/08	CM DIV	49,500.00	19.68
11/03		41,875	23116	FIDELITY SPARTAN U S TREASURY MONEY MARKET DUE 2/12/2009	1		41,875.00
11/03		25,000	23182	U S TREASURY BILL	99.865		24,966.25
11/03	18,361		23296	2/12/2009 FIDELITY SPARTAN	1	18,361.00	
11/12	2,340		3454	U S TREASURY MONEY MARKET	55.830	130,735.20	
11/12	1,530		3956	WAL-MART STORES INC	87.270	133,584.10	
11/12	5,670		7780	INTERNATIONAL BUSINESS MACHS	72.880	413,455.60	
11/12	6,210		8282	EXXON MOBIL CORP	14.510	90,355.10	
11/12	2,970		12608	INTEL CORP	59.580	177,070.60	
11/12	4,050		16934	JOHNSON & JOHNSON	38.530	156,208.50	
11/12	2,160		21259	J.P. MORGAN CHASE & CO	44.660	96,551.60	
11/12	1,260		25585	Coca Cola CO	55.370	69,816.20	
11/12	2,340		29911	MCDONALDS CORP	28.550	66,900.00	
11/12	8,550		34237	MERCK & CO	21.810	185,817.50	
11/12	4,320		38563	MICROSOFT CORP	17.300	74,908.00	
11/12	1,710		51541	ORACLE CORPORATION	56.410	96,529.10	
11/12				PEPSICO INC			

CONTINUED ON PAGE 2



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PAGE
2
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11/12	990		52043	APPLE INC	100.780	99,811.20	
11/12	7,290		55867	PFIZER INC	16.940	123,783.60	
11/12	1,710		56369	ABBOTT LABORATORIES	54.610	93,451.10	
11/12	3,240		60193	PROCTER & GAMBLE CO	64.080	207,748.20	
11/12	1,170		60695	AMGEN INC	59.160	69,263.20	
11/12	2,250		64519	PHILLIP MORRIS INTERNATIONAL	43.600	98,190.00	
11/12	5,400		65021	BANK OF AMERICA	21.590	116,802.00	
11/12	1,800		68845	QUALCOMM INC	33.770	60,858.00	
11/12	1,350		69347	CITI GROUP INC	12.510	73,417.50	
11/12	3,240		73171	SCHLUMBERGER LTD	49.480	66,852.00	
11/12			73673	COMCAST CORP	16.510	53,621.40	
11/12				CL A			
11/12	6,390		77497	AT&T INC	27	172,785.00	
11/12	1,620		77999	CONOCOPHILIPS	52.510	85,130.20	
11/12	1,080		81823	UNITED PARCEL SVC INC	52.040	56,246.20	
11/12				CLASS B			
11/12	6,570		82325	CISCO SYSTEMS INC	16.730	110,178.10	
11/12	1,890		86149	U S BANCORP	29.530	55,886.70	
11/12	2,250		86651	CHEVRON CORP	73.430	165,307.50	
11/12	1,080		90475	UNITED TECHNOLOGIES CORP	53.160	57,455.80	
11/12	11,430		90977	GENERAL ELECTRIC CO	19.630	224,827.90	
11/12	3,060		94801	VERIZON COMMUNICATIONS	30.410	93,116.60	
11/12	270		95303	GOOGLE	337.400	91,108.00	
11/12	3,780		99127	WELLS FARGO & CO NEW	29.800	112,795.00	
11/12	2,700		99629	HEWLETT PACKARD CO	34.900	94,338.00	

CONTINUED ON PAGE 3



BERNARD L. MADOFF
INVESTMENT SECURITIES LLC
New York ☐ London

****DUPLICATE**** FOR ACCOUNT NTC & CO.
S DONALD FRIEDMAN

885 Third Avenue
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(212) 230-2424
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PAGE
3

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DATE	BOUGHT RECEIVED	SOLD DELIVERED	TRN	DESCRIPTION	PRICE OR SYMBOL	AMOUNT DEBITED TO YOUR ACCOUNT	AMOUNT CREDITED TO YOUR ACCOUNT
11/12		4,100,000	21739	U S TREASURY BILL DUE 2/12/2009	99.936		4,097,376.00
11/12				FIDELITY SPARTAN U S TREASURY MONEY MARKET	DIV		2.96
11/12		18,361	16838	FIDELITY SPARTAN DIV 11/12/08	1		18,361.00
11/12	21,595		26207	FIDELITY SPARTAN U S TREASURY MONEY MARKET	1	21,595.00	
11/19				FIDELITY SPARTAN U S TREASURY MONEY MARKET	DIV		2.65
11/19		21,595	51568	FIDELITY SPARTAN DIV 11/19/08	1		21,595.00
11/19	275,000		56172	U S TREASURY MONEY MARKET DUE 03/26/2009	99.926	274,796.50	
11/19	16,441		60607	FIDELITY SPARTAN U S TREASURY MONEY MARKET	1	16,441.00	
				NEW BALANCE		509,759.50	
	6,390			SECURITY POSITIONS ATCT INC	MKT PRICE 28.560		
				CONTINUED ON PAGE 4			



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*****4

PAGE
4

DATE	BOUGHT RECEIVED	SOLD DELIVERED	TRN	DESCRIPTION	PRICE OR SYMBOL	AMOUNT DEBITED TO YOUR ACCOUNT	AMOUNT CREDITED TO YOUR ACCOUNT
	1,710			ABBOTT LABORATORIES	52.390		
	1,170			AMGEN INC	55.540		
	990			APPLE INC	92.670		
	5,400			BANK OF AMERICA	16.250		
	2,250			CHEVRON CORP	79.010		
	6,570			CISCO SYSTEMS INC	16.540		
	5,850			CITI GROUP INC	8.290		
	2,160			COCA COLA CO	46.870		
	3,240			COMCAST CORP	17.340		
	1,620			CL A	52.520		
	5,670			CONOCOPHILIPS	80.150		
	11,430			EXXON MOBIL CORP	17.170		
	270			GENERAL ELECTRIC CO	292.960		
	2,700			GOOGLE	35.280		
	6,210			HEWLETT PACKARD CO	13.800		
	1,530			INTEL CORP	81.600		
	4,050			INTERNATIONAL BUSINESS MACHS	31.660		
	2,970			J.P. MORGAN CHASE & CO	58.580		
	1,260			JOHNSON & JOHNSON	58.750		
	2,340			MCDONALDS CORP	26.720		
	8,550			MERCK & CO	20.220		
	4,320			MICROSOFT CORP	16.090		
	1,710			ORACLE CORPORATION	56.700		
	7,290			PEPSICO INC	16.430		
				PFIZER INC			

CONTINUED ON PAGE 5



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PAGE
5

DATE	BOUGHT RECEIVED	SOLD DELIVERED	TRN	DESCRIPTION	PRICE OR SYMBOL	AMOUNT DEBITED TO YOUR ACCOUNT	AMOUNT CREDITED TO YOUR ACCOUNT
	2,250			PHILLIP MORRIS INTERNATIONAL	42.160		
	3,240			PROCTER & GAMBLE CO	64.350		
	1,800			QUALCOMM INC	33.570		
	1,350			SCHLUMBERGER LTD	50.740		
	16,441			FIDELITY SPARTAN	1		
	1,890			U S TREASURY MONEY MARKET	26.980		
	1,080			U S BANCORP	57.600		
	275,000			UNITED PARCEL SVC INC	99.971		
				CLASS B			
				U S TREASURY BILL			
				DUE 03/26/2009			
				3/26/2009			
				UNITED TECHNOLOGIES CORP	48.530		
				VERIZON COMMUNICATIONS	32.650		
				WAL-MART STORES INC	55.880		
				WELLS FARGO & CO NEW	28.890		
	1,080			MARKET VALUE OF SECURITIES			
	3,060			LONG			
	2,340			SHORT			
	3,780			4,256,607.35			



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PERIOD ENDING
11/30/08

PAGE
6

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DATE	BOUGHT RECEIVED	SOLD DELIVERED	TRN	DESCRIPTION	PRICE OR SYMBOL	AMOUNT DEBITED TO YOUR ACCOUNT	AMOUNT CREDITED TO YOUR ACCOUNT
				YEAR-TO-DATE SUMMARY			
				DIVIDENDS			29,322.41
				GROSS PROCEEDS FROM SALES			32,880,113.39

BERNARD L. MADOFF
INVESTMENT SECURITIES LLC
New York ☐ London

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S DONALD FRIEDMAN

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PAGE
1

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NEW YORK NY 10011

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12 Berkeley Street
Mayfair, London W1J 8DT
Tel (020) 7493 6222

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11/12		90	42889	BALANCE FORWARD	15.800		258,300.00
11/12	90		47215	S & P 100 INDEX NOVEMBER 460 CALL	17.800	160,290.00	142,110.00
11/19		90	33319	NOVEMBER 450 PUT S & P 100 INDEX DECEMBER 430 CALL	26		233,910.00
11/19	90		37644	S & P 100 INDEX DECEMBER 420 PUT	30	270,090.00	
11/19	90		41969	S & P 100 INDEX NOVEMBER 460 CALL	3	27,090.00	
11/19		90	46294	S & P 100 INDEX NOVEMBER 450 PUT	37		332,910.00
				NEW BALANCE			509,760.00
	90	90		SECURITY POSITIONS S & P 100 INDEX DECEMBER 430 CALL S & P 100 INDEX DECEMBER 420 PUT	MKT PRICE 23.300 16.500		
				MARKET VALUE OF SECURITIES LONG 148,500.00 SHORT 209,700.00-			